

FISCAL NOTE

SB 3103

January 24, 2008

SUMMARY OF BILL: Changes the requirement for the Commissioner of Revenue regarding collection of delinquent business taxes once such taxes are delinquent for more than six (6) months, from the requirement the Commissioner collects the tax to a requirement where the Commissioner institute proceedings to collect delinquent business taxes.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant

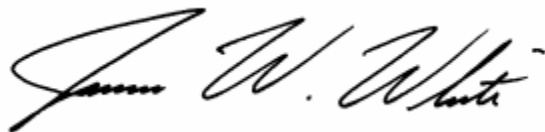
Increase State Expenditures – Not Significant

Assumptions:

- This change in legislative language is not expected to result in any enforcement changes conducted by the Department of Revenue.
- Under current law, the Commissioner is required to collect the tax in such instances of delinquency.
- Any increase to state revenue or expenditures is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

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